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TAX RULES & NEWS

SERIES NO. 034-2026

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Latest from BIR

- Revenue Memorandum Circular
- Revenue Memorandum Order
- Revenue Delegation Authority Order

Tax and Business Related News

BUREAU OF INTERNAL REVENUE

Issuances

REVENUE MEMORANDUM CIRCULAR

RMC No. 95-2026

August 14, 2026

Providing Extension of the Deadlines for the Filing of Tax Returns of Corresponding Taxes due Thereon, Including Submission of Required Documents for Taxpayers due to Unavailability of eBIRForms Offline Package

[Full Text](#)

REVENUE MEMORANDUM ORDER

RMO No. 22-2026

August 24, 2026

Prescribing the Consolidated and Revised Policies, Guidelines and Procedures for the Bureau of Internal Revenue Audit Program

[Full Text](#) | [Annex A](#) | [Annex B](#) | [Annex C](#) | [Annex D](#) | [Annex E](#) | [Annex F](#)

RMO No. 23-2026

August 24, 2026

Strict Observance of the Government Energy Management Program (GEMP) Guidelines and Implementation of Inter-Agency Energy Efficiency and Conservation Committee (IAEECC) Resolution

[Full Text](#)

BUREAU OF INTERNAL REVENUE

Issuances

REVENUE DELEGATION AUTHORITY ORDER

RDAO No. 46-2026

August 26, 2026

Designates the Deputy Commissioner of the Legal Service as the authorized BIR representative to the Philippine Film Export Services Office (PFESO) Board of Trustees (BOT) to sign on behalf of the BIR on matters to be deliberated upon and approved by the BOT

[Full Text](#)

TAX AND BUSINESS RELATED

News

BIR WEEKENDER BRIEFS

Volume No. 17 Issue No 33 Week ending August 21, 2026

DOF Secretary Go Leads Destruction of Seized Illicit Cigarettes and Manufacturing Materials – the Bureau of Customs in Cebu, to reinforce the government’s crackdown on illicit trade, including the destruction of confiscated illicit cigarettes and counterfeit tax stamps.

Click the link below to read the full news from the source:

<https://bir-cdn.bir.gov.ph/BIR/pdf/v17n33%20highres.pdf>

TAX AND BUSINESS RELATED

News

BIR WEEKENDER BRIEFS

Volume No. 17 Issue No 34 Week ending August 28, 2026

Nationwide Cash Register Machines (CRM)/Point-of-Sale (POS) Machines Post-Evaluation Activities – Revenue Regions and Revenue District Offices participated in the conduct of the Nationwide Cash Register Machines (CRM)/Point-of-Sale (POS) Machines Post-Evaluation Activity from August 24 to 28, 2026, to strengthen the monitoring and enforcement of compliance with invoicing requirements.

Click the link below to read the full news from the source:

<https://bir-cdn.bir.gov.ph/BIR/pdf/v17n34%20highres%202.pdf>

BIR files P2.2-B tax case vs offshore gaming operator

Philippine News Agency/ Anna Leah Gonzales/ August 20, 2026

The BIR's investigation covering 2021 to 2023 found that Hongsheng substantially underdeclared its income, misreported value-added tax (VAT) liabilities, and neglected to remit required withholding taxes for foreign employees.

Click the link below to read the full news from the source:

<https://www.pna.gov.ph/articles/1282341>

TAX AND BUSINESS RELATED

News

BIR flags 25 Luzon gas stations in fuel marking drive

Philippine News Agency/ Anna Leah Gonzales/ August 20, 2026

Under the fuel marking enforcement drive, if non-compliance is confirmed, the BIR will assess and collect all applicable taxes and penalties under existing laws and regulations. Taxpayers can request corrective fuel marking and the lifting of seals once they settle their liabilities and meet all compliance requirements.

Click the link below to read the full news from the source:

<https://www.pna.gov.ph/articles/1282377>

BIR, Supreme Court partner to automate documentary stamp taxes for businesses

Manila Bulletin / Jun Ramirez / August 25, 2026

The Bureau of Internal Revenue (BIR) and the Supreme Court are working to integrate their digital platforms to create a fully paperless notarization and tax compliance process for businesses and individuals in the country. The tax agency expects the seamless integration to provide a safer, faster, and more practical environment for enterprise operations across the country.

Click the link below to read the full news from the source:

<https://mb.com.ph/2026/08/25/bir-supreme-court-partner-to-automate-documentary-stamp-taxes-for-businesses>

Mondelez bats for review of sugary drinks tax

Business World / Beatriz Marie D. Cruz/ August 25, 2026

MONDELEZ PHILIPPINES, Inc. said the government needs to reconsider its proposed tax hike on sugary [drinks](#), noting that any increase in the current level of taxation would strain the industry.

Click the link below to read the full news from the source:

<https://bworldonline.com/economy/2026/08/25/772422/mondelez-bats-for-review-of-sugary-drinks-tax/>

TAX AND BUSINESS RELATED

News

Vape tax system issues raised

Business World / Pexcel John Bacon / August 25, 2026

The BIR admitted that authorities do not have the technical capacity to make an immediate determination and may need to examine the product's chemical composition. Mr. Quimbo noted that authorities could not simply rely on product labels because importers could misdeclare their products.

Click the link below to read the full news from the source:

<https://bworldonline.com/the-nation/2026/08/25/772411/vape-tax-system-issues-raised/>

DOE eyes P7-B plan to address electricity losses

Philippine News Agency/ Joann Villanueva/ August 25, 2026 - MANILA

The government aims to address electricity losses reflected in consumers' bills through a four-phased approach needing approximately PHP 7 billion. Energy Secretary Sharon Garin, in an online briefing Monday, said they are also proposing the increase of the anti-pilferage penalty from PHP5,000 to PHP50,000 to deter crimes that disadvantage power consumers. These measures are in line with President Ferdinand R. Marcos Jr.'s State of the Nation Address (SONA) commitment to address system losses and the removal of the value-added tax (VAT) on system loss charges.

Click the link below to read the full news from the source:

<https://www.pna.gov.ph/articles/1282558>

Time deposits now among eligible investment products under PERA

Philippine News Agency/ Anna Leah Gonzales/ August 25, 2026 - MANILA

Time deposits are now among the eligible investment products under the Personal Equity and Retirement Account (PERA), the Bangko Sentral ng Pilipinas (BSP) said.

Click the link below to read the full news from the source:

<https://www.pna.gov.ph/articles/1282602>

TAX AND BUSINESS RELATED

News

SC upholds P39.37-million customs, VAT liability against Colgate-Palmolive Philippines

Business World / mark Joseph M. Sanchez / August 26, 2026

In a decision promulgated on April 30, 2026, and made public on Monday, the SC's Third Division denied CPPI's petition challenging a Court of Tax Appeals (CTA) ruling that royalties it paid to Colgate-Palmolive Co. (CPC) formed part of the dutiable value of its imported goods. CPPI paid royalties to CPC, its parent company, for the use of CPC's intellectual property in the Philippines. The high court also affirmed the imposition of VAT on arrastre and wharfage fees, which are charges for cargo handling and the use of port facilities, and ruled that CPPI is liable for deficiency and delinquency interest on the resulting deficiency VAT.

Click the link below to read the full news from the source:

<https://bworldonline.com/corporate/2026/08/25/772166/sc-upholds-p39-37-million-customs-vat-liability-against-colgate-palmolive-philippines/>

CTA junks Taguig claim in tax case stand-off vs condo firm

Philippine News Agency/ Benjamin Pulta/ August 26, 2026 - MANILA

The Court of Tax Appeals (CTA) has junked a petition filed by Taguig City Mayor Laarni "Lani" Cayetano questioning the ruling of the Taguig Regional Trial Court (RTC) which granted a local condominium corporation's claim and refund of taxes erroneously collected 10 years ago.

Click the link below to read the full news from the source:

<https://www.pna.gov.ph/articles/1282742>

TAX AND BUSINESS RELATED

News

BIR lists 14 red flags that will automatically trigger audits

Business World / Justine Irish D. Tabile / August 26, 2026

Revenue Memorandum Order No. 22-2026 calls for priority cases to be electronically selected using tax returns and other information available to the BIR. These cases will be covered by electronic Letters of Authority (eLAs). Other indicators include a drastic decline in reported sales or value-added tax payments, a significant increase in exempt or zero-rated sales, discrepancy notices, and input tax claims exceeding 75% of total output tax. Taxpayers operating for more than five years without being audited, claiming losses from natural calamities or inventory obsolescence, and reporting income or shared expenses involving related companies may also be selected.

Click the link below to read the full news from the source:

<https://bworldonline.com/editors-picks/2026/08/26/772701/bir-lists-14-red-flags-that-will-automatically-trigger-audits/>

The constitutionality of the VAT refund law for foreign tourists “Taxwise or Otherwise”

Business World / Rochelle Nieva D. Curiba / August 26, 2026

In G.R. No. 280898 dated April 22, the Supreme Court upheld the constitutionality of Republic Act (RA) No. 12079, which introduced the VAT refund mechanism for eligible non-resident foreign tourists. The decision settles the constitutional question surrounding one of the government’s key tourism initiatives and clarifies Congressional authority to use tax incentives in pursuing legitimate economic objectives. The challenge arose from the law’s different treatment of foreign tourists and Filipino consumers. While an eligible non-resident foreign tourist may claim a VAT refund on qualifying purchases under RA No. 12079, no comparable VAT refund is available to Filipino consumers buying the very same goods

Click the link below to read the full news from the source:

<https://bworldonline.com/economy/2026/08/26/772693/the-constitutionality-of-the-vat-refund-law-for-foreign-tourists/>

TAX AND BUSINESS RELATED

News

BIR gambling crackdown: 11 'sabongan' raided over unrecorded machines

Manila Bulletin / Jun Ramirez / August 26, 2026

During the Aug. 8 raids, the BIR said revenue enforcement officers uncovered 297 unrecorded betting machines, computerized betting units, servers, and related electronic devices operating without the required Permit to Use (PTU). BIR agents, supported by the National Bureau of Investigation (NBI), systematically sealed or confiscated the hardware in accordance with existing tax regulations.

Click the link below to read the full news from the source:

<https://mb.com.ph/2026/08/26/bir-gambling-crackdown-11-sabongan-raided-over-unrecorded-machines>

Jan-July gov't revenues up more than 5%

Philippine News Agency/ Anna Leah Gonzales/ August 27, 2026

The Bureau of Internal Revenue (BIR) collections went up by 5.31 percent to PHP1.99 trillion from PHP1.89 trillion due to better taxpayer services, which supported compliance and boosted collection. The Bureau of Customs (BOC) also reported a 7.25 percent increase in collections during the period.

Click the link below to read the full news from the source:

<https://www.pna.gov.ph/articles/1282799>

Ayala to set up AI-powered 'tax aide' for BIR

Philippine News Agency/Joyce Ann L. Rocamora / August 27, 2026- MANILA

The Bureau of Internal Revenue (BIR) is developing an artificial intelligence-powered tax assistance tool with funding support from Ayala Corporation. The tool, called Terry The Tax AI Assistant, will help BIR personnel retrieve, cross-reference and analyze tax regulations, rulings, issuances and other tax materials faster and more efficiently.

Click the link below to read the full news from the source:

<https://www.pna.gov.ph/articles/1282832>

TAX AND BUSINESS RELATED

News

BIR consults private sector on E-invoicing rollout

Philippine News Agency/ Anna Leah Gonzales/ August 28, 2026

The BIR said a draft revenue memorandum circular seeks to operationalize the electronic invoicing requirements under Section 237 of the Tax Code. Under the proposed guidelines, taxpayers covered by the Dec. 31, 2026 deadline will be required to issue electronic invoices. Other categories identified in the draft will become subject to the requirement upon the issuance of separate BIR guidelines. Covered taxpayers may use in-house or commercially acquired e-invoicing solutions, or the services of Electronic Invoicing Solution (EIS) Providers.

Click the link below to read the full news from the source:

<https://www.pna.gov.ph/articles/1282870>

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